



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 84/107

November 20, 1984

TO COUNTY ASSESSORS:

SUMMARY OF LEGISLATION NUMBER 12

Following are brief summaries of legislation chaptered in the 1983-84 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 401

Author: Assembly Member Hannigan

Action: Approved by Governor

Date: September 18, 1984

Affected Code Sections: Adds Section 214.13 to, and repeals Section 5098.6 of the Revenue and Taxation Code.

As Chapter 1261, this act repeals Revenue and Taxation Code Section 5098.6 which deals with methods to grant refunds in certain specified court cases. This act adds Revenue and Taxation Code Section 214.13 which provides that property that is being developed pursuant to the Community Redevelopment Law and that must be under this plan to be conveyed to the state, to a county, a city, or to a nonprofit organization entitled to the welfare exemption, shall be exempted from property taxation during construction, under specified conditions.

AB 511

Author: Assembly Member Hannigan

Action: Approved by Governor

Date: September 11, 1984

Affected Code Section: Amends Section 155.20 of, and adds Section 214.12 to the Revenue and Taxation Code.

As Chapter 1040, this act increases the maximum base-year value, or full value of property which may qualify for exemption from \$1,500 to \$2,000. This act also provides that, in counties having a population of fewer than 5,000 persons, a claimant's failure to publicly record a possessory interest in land owned by a governmental agency, or by any private person would not invalidate the claim to a welfare exemption from taxation for prior years.

AB 839

Author: Assembly Member Cortese
Action: Approved by Governor
Date: September 4, 1984
Affected Code Section: Amends Section 75.65 of the Revenue and Taxation Code.

As Chapter 846, this act appropriates from the General Fund the additional sum of \$75,490 for purposes of paying claims by the counties of Alpine and Lassen for reimbursement of costs incurred in administering the supplemental assessment statutes.

AB 2520

Author: Assembly Member Hannigan
Action: Approved by Governor
Date: September 10, 1984
Affected Code Sections: Many sections of the Revenue and Taxation Code.

As Chapter 988, this act modifies numerous statutes relating to tax collection and delinquency procedures. It is declared an urgency statute, to take effect immediately.

AB 2692

Author: Assembly Member Cortese
Action: Approved by Governor
Date: September 4, 1984
Affected Code Section: The amendment of primary interest is to Section 4837.5 of the Revenue and Taxation Code.

As Chapter 866, this act requires that current taxes and prior year taxes with penalties and costs thereon be paid with, or prior to allowing installment payment for escape assessments which are based on (a) errors which were not those of the assessee, or (b) the correction of assessor errors, if the additional tax exceeds a specified amount and the assessee makes a written request, as specified, for installment payment. It further provides that all current taxes be paid prior to subsequent installments, as specified.

AB 2890

Author: Assembly Member Young
Action: Approved by Governor
Date: September 11, 1984
Affected Code Section: Amends Section 62 of the Revenue and Taxation Code.

As Chapter 1010, this act beginning with the 1984-85 fiscal year, excludes from change in ownership the transfer of an eligible dwelling unit, as defined, by will, devise or inheritance, from a parent or legal guardian to a child or ward. This is providing the child or ward is disabled, has occupied the dwelling before and after the transfer, and has been disabled for at least five years preceding the transfer, and has an adjusted gross income which, when combined with the adjusted gross income of a spouse, parents, and children, does not exceed \$20,000 in the year in which the transfer occurs.

AB 2922

Author: Assembly Member Bradley

Action: Approved by Governor

Date: September 4, 1984

Affected Code Section: Adds and repeals Section 480.4 of the Revenue and Taxation Code.

As Chapter 872, this act authorizes counties to adopt ordinances or resolutions requiring owners of tax-exempt real property in which a taxable possessory interest exists to report to the local assessor any creation, renewal, sublease or assignment of this interest. The report is due within 60 days of the transaction and must contain specified information. This provision remains in effect only until January 1, 1991, unless extended by a later enacted statute.

AB 3132

Author: Assembly Member Molina

Action: Approved by Governor

Date: September 17, 1984

Affected Code Sections: Adds and repeals Sections 480.3 and 480.4 of the Revenue and Taxation Code.

As Chapter 1237, this act allows the State Board of Equalization to revise the preliminary change in ownership report, as contained in this bill, if necessary to maintain statewide uniformity in the contents of this report.

NOTE: AB 2922 and AB 3132, immediately above, add two versions of Revenue and Taxation Code, Section 480.4. The subjects of the two provisions are quite different and both versions will stand with no chaptering out problem. The Board will add a correction to the 1985 legislative program to renumber the AB 2922 (Chapter 872) version of Section 480.4

AB 3741

Author: Assembly Member Bradley

Action: Approved by Governor

Date: September 14, 1984

Affected Code Sections: Amends Sections 51, 75.18, and 110.1 of the Revenue and Taxation Code.

As Chapter 1164, this act changes the relevant period for determining the inflation factor from December of the prior fiscal year to December of the current fiscal year, for purposes of assessment years commencing after January 1, 1985.

November 20, 1984

AB 3945

Author: Assembly Member Farr

Action: Approved by Governor

Date: September 13, 1984

Affected Code Section: Adds Section 73.1 to the Revenue and Taxation Code.

As Chapter 1132, this act excludes from new construction any addition to, alteration or reconstruction of once extant features of an owner-occupied residence that is a certified historic structure, as defined, necessary to comply with health and safety code or handicapped access requirements, provided that the addition, alteration or rehabilitation conforms to the guidelines adopted by the U.S. Department of the Interior. This act becomes operative only if ACA 69 of the 1983-84 regular session of the Legislature is approved by the voters.

ACA 55

Authors: Assembly Member Cortese et al.

Action: Filed with Secretary of State

Date: September 7, 1984

Affected Constitutional Provisions: Amends subdivision (b) of Section 1 of Article XIII A.

Filed as Resolution Chapter 142, this measure would make an exception to the tax limitations imposed by Proposition 13 for bonded indebtedness for acquiring and improving real property, if such indebtedness was approved after July 1, 1978 by two-thirds of the voters voting on the proposition.

SB 1425

Author: Senator Royce

Action: Approved by Governor

Date: September 25, 1984

Affected Code Section: Amends, repeals, and adds Section 205.5 to the Revenue and Taxation Code.

As Chapter 1332, this act increases the disabled veterans' exemption to \$100,000 for fiscal years 1985-86 through 1990-91. The \$100,000 exemption will apply to property owned by a totally disabled veteran, and for the unmarried surviving spouse of a totally disabled veteran. (See Assessors' Letter 84/99 for detail.)

November 20, 1984

SB 2109

Author: Senator Marks
Action: Approved by Governor
Date: September 12, 1984
Affected Code Section: Amends Section 214.

As Chapter 1102, this act restates the provisions of existing law that the welfare exemption is available to certain property used exclusively for housing low and moderate-income elderly and handicapped families, as defined. It also provides a partial exemption in the event that such properties are used to house both qualifying and nonqualifying families.

SB 2260

Author: Senator Marks
Action: Approved by Governor
Date: August 27, 1984
Affected Code Section: Adds Section 815.10 to the Civil Code.

As Chapter 777, this act declares that a conservation easement is an enforceable restriction within the meaning of Section 402.1 of the Revenue and Taxation Code.

SCA 58

Author: Senator Boatwright
Action: Filed with Secretary of State
Date: June 22, 1984
Affected Constitutional Provision: Amends Section 2(c) of Article XIII A.

Filed as Resolution Chapter 56, this measure will propose to the people of the State of California an amendment to the Constitution of the state providing that the Legislature may exclude from new construction the construction or installation of various types of fire detection and suppression systems.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc
Enclosures
AL-08A-1763A/W-2